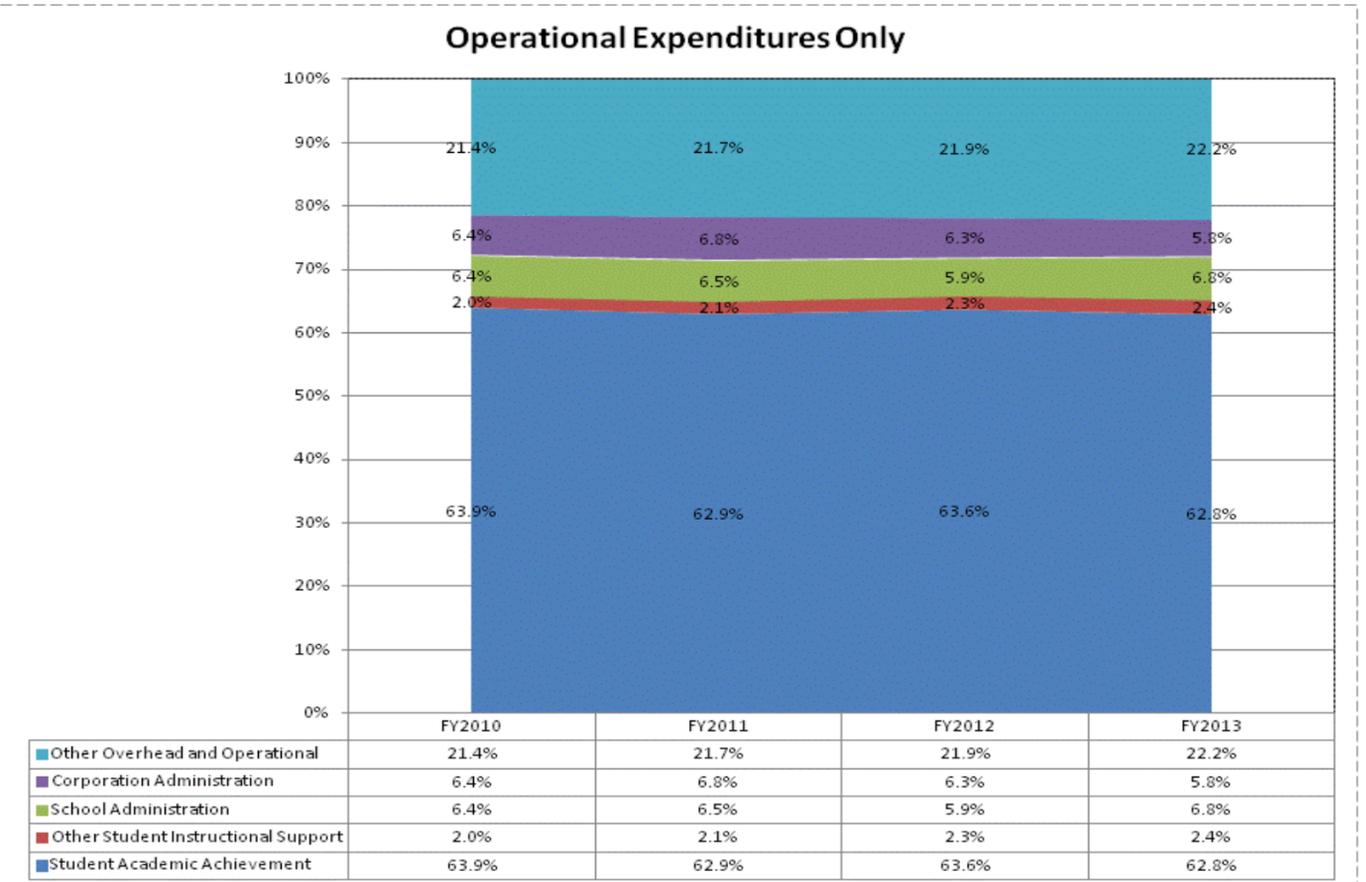
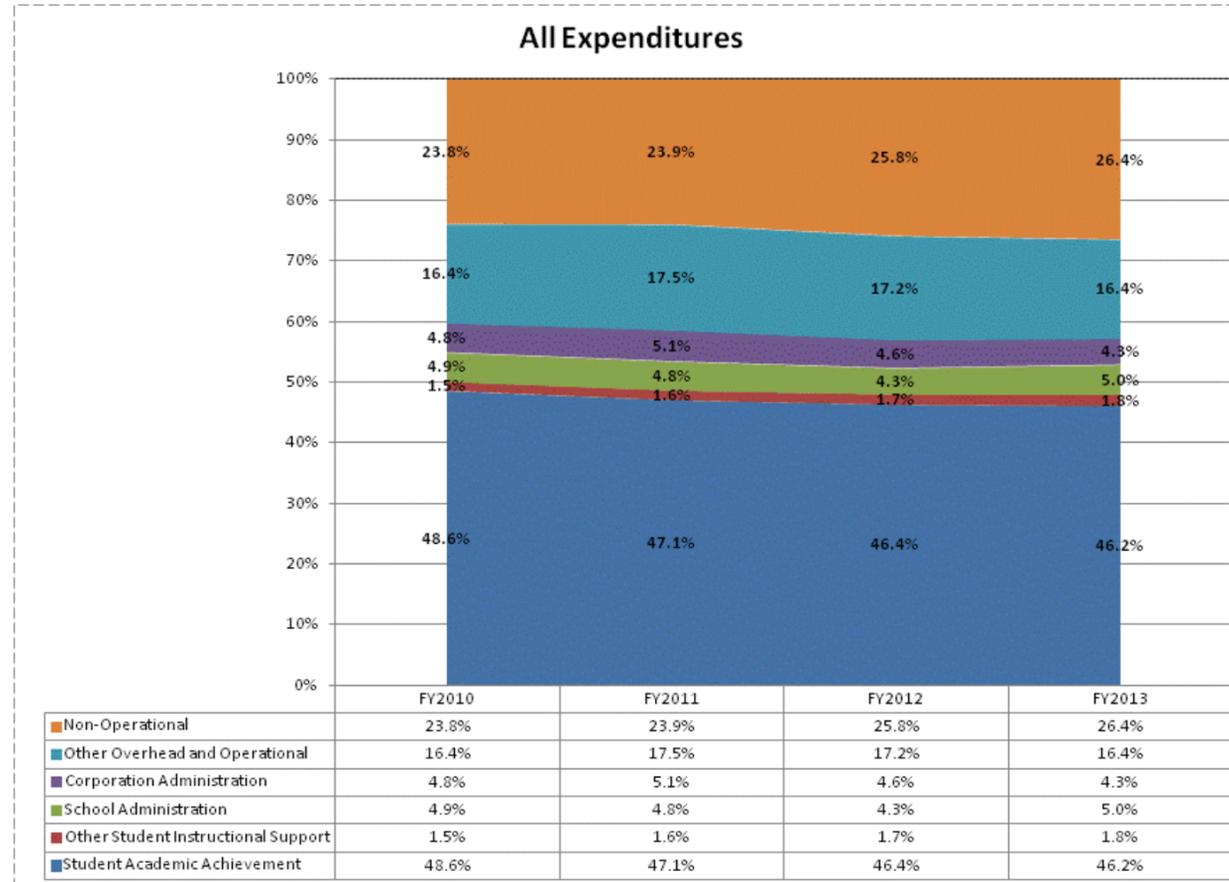


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Baugo Community Schools (2260)**

Baugo Community Schools (2260)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,538,326	49.9%	\$9,125,483	45.3%	\$9,567,755	46.4%	\$9,351,162	46.2%
Student Instructional Support	\$1,002,273	5.2%	\$1,185,767	5.9%	\$1,235,460	6.0%	\$1,370,916	6.8%
Overhead and Operational	\$3,790,290	19.8%	\$4,554,616	22.6%	\$4,501,059	21.8%	\$4,181,938	20.7%
Nonoperational	\$4,800,429	25.1%	\$5,268,666	26.2%	\$5,324,206	25.8%	\$5,346,250	26.4%
Grand Total	\$19,131,319		\$20,134,532		\$20,628,480		\$20,250,267	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	55.1%	51.2%	52.4%	52.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Baugo Community Schools (2260)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$158,984	\$292,325	\$263,236	N/A	66%	-10%
11100 Regular Programs; Elementary	\$2,188,513	\$3,360,971	\$3,035,502	\$3,108,871	42%	-8%	2%
11200 Regular Programs; Middle/Junior High	\$822,466	\$1,183,508	\$911,166	\$913,637	11%	-23%	0%
11300 Regular Programs; High School	\$1,330,144	\$2,047,084	\$1,637,255	\$1,672,048	26%	-18%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$171,920	\$173,598	N/A	N/A	1%
11430 Vocational Education; Distributive Education	\$53,474	\$61,087	\$88,577	\$93,434	75%	53%	5%
11450 Vocational Education; Consumer and Homemaking	\$0	\$58,613	\$0	\$0	N/A	-100%	N/A
11460 Vocational Education; Occupational Home Economics	\$55,716	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$7,099	\$4,300	\$2,000	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$62,099	\$54	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,893	\$8,860	\$55,351	N/A	79%	> 500%
12210 Mental Disabilities; Mild Mental Disabilities	\$553,994	\$660,674	\$1,006,584	\$724,542	31%	10%	-28%
12350 Physical Impairment; Homebound	\$2,511	\$9,756	\$9,272	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$5,201	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$173,465	\$179,606	\$217,354	\$172,752	0%	-4%	-21%
12900 Other Special Programs	\$0	\$85,325	\$0	\$0	N/A	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$1,440	\$1,133	N/A	N/A	-21%
14100 Summer School Programs; Elementary	\$0	\$0	\$22	\$4,906	N/A	N/A	> 500%
14300 Summer School Programs; High School	\$17,189	\$49,096	\$0	\$0	-100%	-100%	N/A
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$31,144	\$26,529	N/A	N/A	-15%
16100 Remediation Testing	\$69,488	\$0	\$945	\$2,020	-97%	N/A	114%
16200 Preventive Remediation	\$0	\$33,360	\$205,682	\$251,290	N/A	> 500%	22%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$18,657	\$113,050	\$103,874	N/A	457%	-8%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$98,952	\$184,068	\$150,008	\$142,714	44%	-22%	-5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$647,487	\$0	\$24,627	\$25,598	-96%	N/A	4%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$467,387	\$765,738	\$717,647	N/A	54%	-6%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$5,241	\$6,277	N/A	N/A	20%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,023	\$0	\$83,166	\$98,684	> 500%	N/A	19%
22130 Improvement of Instruction; Instructional Staff Training	\$3,658	\$322	\$6,000	\$4,553	24%	> 500%	-24%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$54,047	\$7,695	N/A	N/A	-86%
22220 Library/Media Services; School Library	\$125,644	\$141,171	\$127,065	\$140,137	12%	-1%	10%
22230 Library/Media Services; Audiovisual	\$5,355	\$3,917	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$83,922	\$57,881	\$84,495	N/A	1%	46%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$49,751	\$98,902	N/A	N/A	99%
22360 Instruction, Related Technology; Network Support	\$153,566	\$112,316	\$183,509	\$83,886	-45%	-25%	-54%
22400 Academic Student Assessment	\$0	\$0	\$4,027	\$6,096	N/A	N/A	51%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$136,859	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$173,764	\$275,085	\$323,203	N/A	86%	17%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$25,877	\$16,646	\$48,512	\$38,855	50%	133%	-20%
26497 2007 Account Code - Teachers Retirement Fund	\$330,383	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,866,962	\$9,125,483	\$9,567,755	\$9,351,162	36%	2%	-2%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$1,813	\$20,431	\$76,065	\$36,742	> 500%	80%	-52%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$25,000	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$122,814	\$111,851	\$144,754	\$139,278	13%	25%	-4%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$42,301	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$79,942	\$116,522	\$119,227	\$116,518	46%	0%	-2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Baugo Community Schools (2260)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21420 Psychological Testing	\$0	\$0	\$0	\$800	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$999	\$0	\$0	\$0	-100%	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$946	\$1,858	N/A	N/A	96%
24100 Office of The Principal	\$579,503	\$836,197	\$789,401	\$884,663	53%	6%	12%
24900 Other Support Services, School Administration	\$0	\$100,767	\$105,067	\$123,757	N/A	23%	18%
Student Instructional Support Total	\$785,072	\$1,185,767	\$1,235,460	\$1,370,916	75%	16%	11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,120	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$12,354	\$23,625	\$26,695	\$21,461	74%	-9%	-20%
23160 Board of Education; Promotion Expenses	\$1,969	\$0	\$1,999	\$0	-100%	N/A	-100%
23190 Board of Education; Other Governing Body Services	\$5,040	\$19,330	\$18,158	\$17,984	257%	-7%	-1%
23210 Executive Administration; Office of The Superintendent	\$137,475	\$595,752	\$440,729	\$339,310	147%	-43%	-23%
23220 Executive Administration; Community Relations	\$15,397	\$722	\$10,276	\$8,624	-44%	> 500%	-16%
23230 Executive Administration; Staff Relations and Negotiations	\$27,730	\$24,893	\$31,497	\$32,346	17%	30%	3%
23290 Executive Administration; Other Executive Administration Services	\$2,373	\$33,000	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$68,208	\$147,367	\$195,796	\$165,433	143%	12%	-16%
25120 Fiscal Services; Service Area Direction	\$146,075	\$13,362	\$32,397	\$44,903	-69%	236%	39%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$49,403	\$52,285	\$74,376	N/A	51%	42%
25150 Fiscal Services; Payroll Services	\$43,674	\$30,386	\$24,993	\$30,943	-29%	2%	24%
25160 Fiscal Services; Financial Accounting	\$979	\$31,637	\$27,251	\$34,559	> 500%	9%	27%
25191 Other Fiscal Services; Refund of Revenue	\$9,587	\$10,532	\$8,433	\$8,317	-13%	-21%	-1%
25192 Other Fiscal Services; Petty Cash	\$400	\$655	\$250	\$250	-38%	-62%	0%
25193 Other Fiscal Services; Printed Forms	\$1,434	\$1,572	\$1,405	\$680	-53%	-57%	-52%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,243	\$1,807	\$2,635	\$3,677	196%	104%	40%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$155	\$160	N/A	N/A	3%
25300 Printing, Publishing, and Duplicating Services	\$2,744	\$2,304	\$0	\$0	-100%	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$11,946	\$11,353	\$4,621	\$1,429	-88%	-87%	-69%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$0	\$2,280	N/A	N/A	N/A
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$5,560	\$0	N/A	N/A	-100%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$2,280	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$30,137	\$12,633	\$18,887	N/A	-37%	50%
25920 Ditch Assessments	\$0	\$5,284	\$2,608	\$3,737	N/A	-29%	43%
25990 Other Support Services, Central	\$0	\$0	\$53,811	\$50,112	N/A	N/A	-7%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,279	\$162,490	\$152,425	\$173,052	300%	7%	14%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,172,231	\$1,225,539	\$1,045,861	\$1,094,264	-7%	-11%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,715	\$9,667	\$9,855	\$2,702	-65%	-72%	-73%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$242,732	\$227,181	\$337,783	\$227,099	-6%	0%	-33%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,118	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,060	\$10,200	\$12,652	\$15,989	45%	57%	26%
26700 Operation and Maintenance of Plant Services; Insurance	\$139,512	\$143,116	\$144,728	\$186,339	34%	30%	29%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$31,127	\$0	\$0	N/A	-100%	N/A
27010 Student Transportation; Service Area Direction	\$30,284	\$60,495	\$102,249	\$37,795	25%	-38%	-63%
27100 Student Transportation; Vehicle Operation	\$160,320	\$210,616	\$249,425	\$247,958	55%	18%	-1%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$7,216	\$6,205	N/A	N/A	-14%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,677	\$73,419	\$140,156	\$111,332	104%	52%	-21%
27400 Student Transportation; Purchase of School Buses	\$133,000	\$197,507	\$126,835	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$476	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$548,487	\$562,402	\$415,115	\$425,058	-23%	-24%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Baugo Community Schools (2260)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$16,246	\$18,699	N/A	N/A	15%
31100 Food Services Operations; Service Area Direction	\$32,034	\$50,124	\$63,056	\$46,410	45%	-7%	-26%
31200 Food Services Operations; Food Preparation and Dispensing	\$187,192	\$285,621	\$312,655	\$337,900	81%	18%	8%
31400 Food Services Operations; Food Purchases	\$182,789	\$252,573	\$320,023	\$354,574	94%	40%	11%
31900 Other Food Services	\$15,297	\$19,418	\$90,592	\$34,815	128%	79%	-62%
Overhead and Operational Total	\$3,460,952	\$4,554,616	\$4,501,059	\$4,181,938	21%	-8%	-7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$505	\$500	N/A	N/A	-1%
33200 Community Recreation	\$0	\$42,037	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$228,867	\$193,761	\$178,382	\$176,801	-23%	-9%	-1%
33990 Other Community Services; Other	\$0	\$3,585	\$4,645	\$4,160	N/A	16%	-10%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$133,002	\$79,877	N/A	N/A	-40%
45100 Building Acquisition, Construction and Improvements	\$43,080	\$456,759	\$1,500	\$315,740	> 500%	-31%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$434,498	\$237,398	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$49,562	\$45,827	N/A	N/A	-8%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$194,101	\$319,133	\$263,082	\$223,116	15%	-30%	-15%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$532,946	\$395,438	N/A	N/A	-26%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$341,865	\$237,748	\$515,498	\$356,177	4%	50%	-31%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,962	\$79,195	\$45,581	\$40,158	112%	-49%	-12%
51100 Debt Services; Principal on Debt; Bonds	\$1,572,879	\$180,000	\$525,000	\$715,175	-55%	297%	36%
52100 Debt Services; Interest on Debt; Bonds	\$145,071	\$46,593	\$74,284	\$57,918	-60%	24%	-22%
52200 Debt Services; Interest on Debt; Temporary Loans	\$45,914	\$89,524	\$15,642	\$10,662	-77%	-88%	-32%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,556,590	\$1,777,500	\$1,620,000	\$1,685,000	8%	-5%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$75,810	\$1,491,573	\$1,304,700	\$1,239,700	> 500%	-17%	-5%
54200 Common School Fund; Principal	\$77,190	\$103,882	\$57,713	\$0	-100%	-100%	-100%
54250 Common School Fund; Interest	\$0	\$0	\$2,164	\$0	N/A	N/A	-100%
59100 Other Debt Services Obligations; Registrars Fee	\$1,050	\$8,478	\$0	\$0	-100%	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$2,500	\$1,500	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$4,738,377	\$5,268,666	\$5,324,206	\$5,346,250	13%	1%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$109,909	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$576,343	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,320,939	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,050	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,269,715	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,279,956	\$0	\$0	\$0	N/A	N/A	N/A